

BALDWIN CITY RECREATION COMMISSION
Baldwin City, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2020

BALDWIN CITY RECREATION COMMISSION

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December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

Baldwin City Recreation Commission
Baldwin City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Baldwin City Recreation Commission, Baldwin City, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Baldwin City Recreation Commission to meet the requirements of the State of Kansas on the basis of financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Baldwin City Recreation Commission, Baldwin City, Kansas as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Baldwin City Recreation Commission, Baldwin City, Kansas, as of December 31, 2020, and the aggregate receipts and expenditures, for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

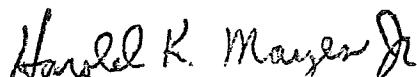
Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of the regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedure in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Baldwin City Recreation Commission as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated March 25, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management, was derived from, and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note C.



Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
April 1, 2021

BALDWIN CITY RECREATION COMMISSION

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended December 31, 2020

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>
General Funds		
General Fund	\$ 238,380	\$ 661,305
Special Purpose Funds		
Employee Benefits Fund	86,726	104,812
Wellness Festival Fund	<u>3,325</u>	<u>2</u>
	\$ <u>328,431</u>	\$ <u>766,119</u>

The accompanying notes are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 655,967	\$ 243,718	\$ 12,043	\$ 255,761
104,575	86,963	896	87,859
<u>0</u>	<u>3,327</u>	<u>0</u>	<u>3,327</u>
<u>\$ 760,542</u>	<u>\$ 334,008</u>	<u>\$ 12,939</u>	<u>\$ 346,947</u>

Composition of cash and investments:

Deposits at banks

Checking accounts petty cash	\$ 482
Checking accounts	48,364
Money market accounts	190,509
Certificates of deposit	<u>107,592</u>
	<u>\$ 346,947</u>

The accompanying notes are an integral part of this statement.

Baldwin City Recreation Commission

NOTES TO FINANCIAL STATEMENT

December 31, 2020

NOTE A. MUNINIPAL REPORTING ENTITY

Baldwin City Recreation Commission is a municipal corporation governed by an elected five-member board. The purpose of Baldwin City Recreation Commission (the Commission) is to provide activities to the citizens in and around Baldwin City. This financial statement presents the Baldwin City Recreation Commission (the municipality).

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the Commission are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The Commission potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt. The Commission does not have any of these types of funds.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The Commission does not have any of these types of funds.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The Commission does not have any of these types of funds.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The Commission does not have any of these types of funds.

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.). The Commission does not have any of these types of funds.

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

The Commission has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Baldwin City Recreation Commission

NOTES TO FINANCIAL STATEMENT

December 31, 2020

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the Commission. The statute requires banks eligible to hold the Commission's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The Commission has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Commission's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Commission has no investment policy that would further limit its investment choices.

Baldwin City Recreation Commission

NOTES TO FINANCIAL STATEMENT

December 31, 2020

NOTE E. DEPOSITS AND INVESTMENTS - continued

Concentration of credit risk - State statutes place no limit on the amount the Commission may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Commission has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. State statutes require the Commission's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2020.

At December 31, 2020, the carrying amount of the Commission's bank deposits was \$346,947 (which includes petty cash funds) and the bank balance was \$348,836. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$348,836 was covered by FDIC insurance.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The Commission had no such investments at year end.

NOTE F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Commission makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences: The Commission's policy regarding sick pay is to grant personnel sick leave at 1 day per month for a total of 12 days per year. No compensation is paid out for unused sick days. Employees are eligible for vacation leave after completion of one year of continuous employment. Vacation time allowed is based upon years of service. Employees may carry five vacation days over to the next year, and any remaining vacation days over five are lost. The Commission has not computed or recorded the liability for vacation days at year end.

Death and Disability Other Post-Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefits payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

NOTE G. DEFINED BENEFIT PENSION PLANS

Plan Description: The Commission participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members.

Baldwin City Recreation Commission

NOTES TO FINANCIAL STATEMENT

December 31, 2020

NOTE G. DEFINED BENEFIT PENSION PLANS - continued

Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the Commission were \$24,252 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the Commission's proportionate share of the collective net pension liability reported by KPERS was \$227,837. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The Commission's proportion of the net pension liability was based on the ratio of the Commission's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE H. OTHER LONG-TERM OBLIGATIONS FORM OPERATIONS

Death and Disability other Post-Employment Benefits – As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021

NOTE I. OTHER INFORMATION

Reimbursed Expenses: The Commission records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th.

Compliance with Kansas Statutes: References made herein to statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the legal representative of the Recreation Commission. The employee benefit fund expenditures have exceed budget by \$305 thus violating K.S.A. statute 79-2935. Management is not aware of any other violations as of December 31, 2020.

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the Commission are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to

Baldwin City Recreation Commission

NOTES TO FINANCIAL STATEMENT

December 31, 2020

NOTE I. OTHER INFORMATION – continued

reduce his or her salary to purchase benefits offered through the Plan. Currently, all benefits offered through the Plan involve insurance coverage.

Risk Management: The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Commission carries commercial insurance. Insurance claims for the preceding three years have not exceeded insurance coverage.

Operating Leases: The operating lease is for the building at 705 High Street in Baldwin, Kansas. The lease amount was \$1,100 for January through December 2020 for a total of \$13,200 for 2020. The lease amount for subsequent period ending on September 30, 2020 is detailed as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 9,900

NOTE J. COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “Coviid-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Commission’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operation, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Commission is not able to estimate the effects of COVID-19 outbreak on its results of operations, financial condition or liquidity for the fiscal year 2020 or 2021. Future potential impacts may include decreases in program fees and tax revenues and disruption or restrictions on the Commission’s ability to operate under its current mission and operating model

NOTE K. SUBSEQUENT EVENTS

Subsequent Events: The Commission evaluated subsequent events through April 1, 2021, the date the financial statements were available to be issued. See note above for COVID-19.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

BALDWIN CITY RECREATION COMMISSION

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Certified Budget</u>
General Funds	
General Fund	\$ 921,758
Special Purpose Funds	
Employee Benefits Fund	110,900

See Independent Auditor's Report.

Schedule 1

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 0	\$ 921,758	\$ 655,967	\$ (265,791)
0	110,900	104,575	(6,325)

See Independent Auditor's Report.

BALDWIN CITY RECREATION COMMISSION

Schedule 2a

GENERAL FUNDS
GENERALSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

(With comparative actual totals for the prior year ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Appropriation from School District	\$ 404,895	\$ 419,700	\$ 400,000	\$ 19,700
Swimming pool	99,556	57,784	109,000	(51,216)
Program revenue	117,669	93,933	96,300	(2,367)
Concession income	14,809	10,992	14,000	(3,008)
Interest	3,740	2,809	3,300	(491)
Day Camps	36,303	8,510	36,000	(27,490)
Sports	78,015	67,577	64,000	3,577
Total cash receipts	754,987	661,305	\$ 722,600	\$ (61,295)
Expenditures				
Administration	351,536	369,395	\$ 351,284	\$ 18,111
Program	286,743	215,473	291,350	(75,877)
Facility maintenance	63,936	71,099	100,000	(28,901)
Capital outlay	0	0	179,124	(179,124)
Total expenditures	702,215	655,967	\$ 921,758	\$ (265,791)
Receipts over (under) expenditures	52,772	5,338		
Unencumbered cash, beginning of year	185,608	238,380		
Unencumbered cash, end of year	\$ 238,380	\$ 243,718		

See Independent Auditor's Report.

BALDWIN CITY RECREATION COMMISSION

Schedule 2b

SPECIAL PURPOSE FUNDS
EMPLOYEE BENEFITS FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

(With comparative actual totals for the prior year ended December 31, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Appropriation from School District	\$ 100,691	\$ 104,812	\$ 100,000	\$ 4,812
Total cash receipts	<u>100,691</u>	<u>104,812</u>	<u>\$ 100,000</u>	<u>\$ 4,812</u>
Expenditures				
Social Security & Medicare	31,348	29,187	\$ 31,400	\$ (2,213)
Insurance	0	1	3,000	(2,999)
Unemployment tax	0	0	500	(500)
Retirement	23,486	24,252	24,000	252
Health insurance	<u>41,971</u>	<u>51,135</u>	<u>52,000</u>	<u>(865)</u>
Total expenditures	<u>96,805</u>	<u>104,575</u>	<u>\$ 110,900</u>	<u>\$ (6,325)</u>
Receipts over (under) expenditures	3,886	237		
Unencumbered cash, beginning of year	<u>82,840</u>	<u>86,726</u>		
Unencumbered cash, end of year	<u>\$ 86,726</u>	<u>\$ 86,963</u>		

See Independent Auditor's Report.

BALDWIN CITY RECREATION COMMISSIONSchedule 2c**SPECIAL PURPOSE FUNDS
WELLNESS FESTIVAL FUND****STATEMENT OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With comparative actual totals for the prior year ended December 31, 2019)

	2019 Actual	2020 Actual
Cash receipts		
Program Revenue	\$ 3,324	\$ 0
Interest	<u>1</u>	<u>2</u>
Total cash receipts	<u>3,325</u>	<u>2</u>
Expenditures		
Total expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	3,325	2
Unencumbered cash, beginning of year	<u>0</u>	<u>3,325</u>
Unencumbered cash, end of year	<u><u>\$ 3,325</u></u>	<u><u>\$ 3,327</u></u>

See Independent Auditor's Report.